

2014 TAX RATES FOR THE TOWN OF BAIE VERTE

1. **SECTION 112 OF THE MUNICIPALITIES ACT - "REAL PROPERTY TAX"**
Nine and a half mills on the appraised or provisional value of real property -
Minimum tax THREE HUNDRED FIFTY DOLLARS (\$350.00)
Exemption -5% Discount on property tax for seniors 65 & older
2. **SECTION 114 OF THE MUNICIPALITIES ACT-MINIMUM TAX**
Minimum property tax ONE HUNDRED DOLLARS (\$100.00)-Sheds, Wharfs and Cabins
3. **SECTION 120 OF THE MUNICIPALITIES ACT - "BUSINESS TAX"**
CLASS ONE - Professional offices, finance companies & communication services
65 MILLS
CLASS TWO - Drug stores & Liquor stores
25 MILLS
CLASS THREE - Take-outs, barber and beauty shops, taxi stands, bus depots, premises used by construction companies and the service traders, jewellery stores, restaurants, warehouses, storage sheds, premises used for the sale of industrial supplies and auto parts, retail outlets, garages, service stations, bakeries, home based businesses and other businesses, drive-ins, RV parks
20 MILLS
CLASS FOUR - Hotels, Motels, Bed and Breakfast Establishments
15 MILLS
CLASS FIVE - Senior citizens homes
\$250.00
CLASS SIX - Utility companies and Cable TV Companies - 2.5% of 2012 Gross Revenue
CLASS SEVEN - Oil storage premises & banks
100 Mills
CLASS EIGHT - Mining Properties
100 Mills
Business that have no real property assessment an Annual Tax Rate of \$1,000.00 or 1/4 of 1% Gross Revenue which ever is lesser to a minimum of \$250.00. The tax is to be based on the previous year's gross sales.
Minimum Business Tax TWO HUNDRED AND FIFTY DOLLARS (\$250.00)
4. **SECTION 126-1 OF THE MUNICIPALITIES ACT - "POLL TAX"**
Per annum TWO HUNDRED FIFTY DOLLARS (\$250.00)
5. **SECTION 130-1 OF THE MUNICIPALITIES ACT - "WATER/SEWER TAX"**
 - A. Residential Water/Sewer Tax \$380.00
 - B. Residential Water Rates only \$360.00
 - C. Apartments \$380.00 plus \$250.00 for each additional unit occupied
 - D. Tax Exempt Properties except 6 mills on assessed value
Exempt properties listed under Section 118(d)
 - E. Hotels & Motels, Senior Citizens Homes, Bed and Breakfast
\$380.00 plus \$36.00 for each additional washroom
 - F. Other Businesses \$425.00 plus \$70.00 for each additional washroom
 - G. Water connection \$200.00, Sewer Connection \$200.00
 - H. Cutting of Pavement \$200.00
 - I. Vacant Property Water/Sewer \$190.00
 - J. Vacant Property Water only \$180.00
 - K. Vacant Commercial Property \$212.50
6. **SECTION 407 OF THE MUNICIPALITIES ACT - "PERMITS"**
 - A. Building Permits for renovations \$25.00 - Shed
 - B. Building Permits for new building \$250.00
 - C. Building Permits for Commercial Renovations \$100.00
 - D. Building Permits for Commercial New Building \$500.00
 - E. Building Permit for Commercial building in access of \$500,000 - \$.35¢ per thousand
 - F. Occupancy Permits \$200.00* at end of first year of business \$185.00 will be deducted from business tax
 - G. Water Shut off/Turn on \$50.00 deadline date Nov.1/14 for Shut Offs
 - H. Site Preparation Permit \$10.00
 - I. Quarry Permits -non-paying business tax contractors- must pay \$1,000 for Quarry and subordinate permits yearly.
-business tax paying local contractors must pay \$250.00 for Quarry permit yearly.
7. **SECTION 129 OF THE MUNICIPALITIES ACT - "DIRECT SELLERS TAX"**
 - A. Per Annum - ONE HUNDRED DOLLARS (\$100.00)
8. **SECTION 101-1 OF THE MUNICIPALITIES ACT - "IMPOSITION OF TAXES"**
All taxes are due and payable February 28, 2014. Failure to pay in full by Aug. 31/14 will result in water & sewer services being disconnected to your property.
9. **SECTION 136 OF THE MUNICIPALITIES ACT - "TAX CERTIFICATE"**
 - Tax Certificate \$50.00
 - Compliance Letter \$50.00 each